

*In Re:* David E. Sunstead )  
Map 085-14-0-A, Parcel 33CO )  
Residential Property ) Davidson County  
Tax year 2005 )

of 6% per annum.<sup>2</sup> In his view, this comparative sales information supported the determination of the county board.

Tenn. Code Ann. section 67-5-601(a) provides (in relevant part) that “[t]he value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values....”

Since the taxpayer seeks to change the present valuation of the subject property, he has the burden of proof in this administrative proceeding. State Board Rule 0600-1-.11(1).

Respectfully, after reviewing all the evidence of record, the administrative judge finds insufficient grounds for adoption of the appellant’s propounded value. The State Board’s Assessment Appeals Commission has repeatedly proclaimed that the amount or percentage by which an appraisal of property may have increased is irrelevant to a determination of the market value of such property. See, e.g., E. B. Kissell, Jr. (Shelby County, Tax Years 1991 & 1992, Final Decision and Order, June 29, 1993). Moreover, assuming that Mr. Sunstead bought the subject property at market value in 1999, it seems improbable that it would have appreciated by less than 2% over the ensuing period of more than five years.

As for the Rivercrest sales cited by the taxpayer, too little is known about the size and features of those homes to ascertain their degree of similarity to the subject property. One of those transactions, it should be added, occurred *after* the January 1, 2005 reappraisal date.

### Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$48,000	\$236,200	\$284,200	\$71,050

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the

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<sup>2</sup>Mr. Poling also made lesser adjustments to the comparable sale prices for age/condition and construction/size. It should be noted that his market analysis was based on the “weighted area” of each house. *Weighted area* is a measurement by which substantially different improvements may be meaningfully compared. The square footage of each portion of the building (e.g., basement; attic; garage) is “weighted” according to a percentage of the adjusted base rate corresponding to the estimated construction cost.

appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 7<sup>th</sup> day of June, 2006.

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PETE LOESCH  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

cc: David E. Sunstead  
Jo Ann North, Assessor of Property

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